

Certificate of exemption.

When sheriff to be credited.

Copies of revised tax-list, how distributed.

Order of collection to sheriff.

Effect of order.

Form of order.

quired to renew their application for such exemption unless the commissioners shall revoke the exemption. When such exemption shall have been made the clerk of the commissioners shall furnish the person with a certificate of such action, and upon exhibiting said certificate to the list-taker annually the person to whom it was issued shall not be required to list his poll; the clerk shall deliver to the sheriff a list of all persons so exempted, with the amount of taxes charged against him, and the sheriff shall be entitled to a deduction of such taxes in any settlement he may be required to make.

*Copies of revised tax list, how distributed :*

SEC. 25. The county commissioners shall cause to be made out two copies of the tax list of each township as revised and settled by them, according to a form to be furnished to them by the auditor of the state. Such form shall show, in different columns, the sums due by each tax-payer to the state and to the county; one of said copies shall remain in the office of the clerk of the commissioners, the other shall be delivered to the sheriff or tax collector on or before the first Monday in September in each year, and he shall receipt for the same. The clerk shall endorse on the copies given to the sheriff an order to collect the taxes therein mentioned, and such order shall have the force and effect of a judgment and execution against the property of the person charged in such list. In such list the clerk shall note all appeals from the judgment of the commissioners which have been perfected by the giving of a bond. Said order shall be in the following or some similar form :

STATE of NORTH CAROLINA, } OFFICE BOARD OF COMM'RS,  
..... County. } ..... County.

*To the Sheriff of ..... County :*

You are hereby commanded to collect the taxes herein